Subject: Cincinnati Whiskey card

Ezekiel, H.C.

[Cincinnati, OH]

1906

THE EZEKIEL & BERNHEIM CO.
AUCTIONEERS
NO. 334 MAIN STREET.

CINCINNATI, O. Feb. 15th, 1906.

Mr. Howland Wood,
c/o J. M. Henderson,
~~3~~ 3 1/2 E. State St.,
Columbus, Ohio.

Dear Sir:-

Mr. J. M. Henderson sent me a rubbing of a Cincinnati card or whiskey tax paid piece. Will you be kind enough to send me two good rubbings of this piece, also let me know if the edge is milled or plain and whether it is solid metal or what kind of metal it is composed of.

I am investigating the matter as to the history of this piece, as requested by Mr. Henderson, and as soon as I receive the information I will let you hear from me, sending you carbon copy of the letter I write to Mr. Henderson.

I wrote to Mr. Henderson to ask you whether you desired to dispose of this piece. If so, I shall be pleased to buy same for my collection. Please let me know your lowest price for it. I have often heard of the piece, but never had one in my possession.

Hoping to have your early reply, I am,

Yours truly,

Hale, Ezekiel

THE EZEKIEL & BERNHEIM CO.
AUCTIONEERS
NO. 334 MAIN STREET. CINCINNATI, O.

Feb. 15th, 1906.

Mr. J. M. Henderson, Secretary,
Columbus Numismatic Society,
13 1/2 E. State St.,
Columbus, Ohio.

Dear Sir:-

I am in receipt of your letter February 11th with rubbing of Cincinnati card or token. I am not thoroughly posted on the history of this piece. My recollection is that they were used for attaching to barrels of whiskey on which the tax had been paid before the Government stamps went into use. I have never taken the trouble to inquire of the Internal Revenue Department, or the authorities at Washington, or the laws respecting such things, as to why they were issued, etc., because I never regarded them as coins or tokens that passed for any value. I do not know how they were attached to barrels; in fact, I have never owned one of the pieces, but should like to become the possessor of one simply because it belongs to the Cincinnati class.

If your friend would part with his piece and will sell it to me, I will buy it. I do not believe they are rare or have any great value. If he will let me know what he will take for it I will tell him whether or not I want it. I am trying to secure some information respecting it from a friend of mine who I think knows all about it, and as soon as I get that information will advise you.

Should you at any time come across anything pertaining to Cincinnati I should be pleased to hear from you.

Yours truly,

Lyle Ezekiel

THE EZEKIEL & BERNHEIM CO.
AUCTIONEERS
NO. 334 MAIN STREET.

CINCINNATI, O. March 2nd, 1906.

Mr. Howland Wood,

93 Perry St.,

Brookline, Mass.

Dear Sir:-

Your letter Feb. 23d with rubbings and clippings regarding the Cincinnati Whiskey Card, which I herewith return and for which accept my thanks.

In regard to the rarity of this piece I have no doubt, as in many years very few of them have appeared in sales. Still, I do not class it as a coin, card or medal, and as to considering it a Government issue, that is not correct.

I wrote to the Commissioner of Internal Revenue at Washington D.C. in reference to the piece, and sent him a description and rubbing of it. He answers me under date of February 19th as follows:

> "Your letter of 15th instant was duly received and has been given careful consideration.
> There is nothing in the records of this Bureau to indicate that tags or medals such as you describe were ever used to denote the payment of United States Internal Revenue tax on distilled spirits.
> Stamps were first used for this purpose under the Act of July 20,1868. Prior to that time the payment of Internal Revenue tax on packages of distilled spirits was indicated by marks and brands made on the package."

I called upon Mr. John Stanton, our old die sinker, and showed him the illustration or rubbing. He said he had never seen one and knew nothing about it, but possibly Mr. Murdock might know something about it. I then called on Mr. Murdock, but he was out of the city and would not return for some time. One of the employees of W.W. Spencer told me he

had worked for Mr. Murdock many years ago. He was of the opinion that Mr. Murdock got up this piece and submitted it to the Government, but did not know what use was made of it. This was all he could remember about it.

My impression is that it was an experimental piece made by some die sinker for submitting to the Government, to be used for tax-paying, and was no doubt made in Cincinnati as the name on it indicates. Mr. Murdock is very likely the man who made it, and as soon as he returns to the city I will see him about it, and will then let you know what I find out concerning it.

Mr. Geoffrey Charlton Adams of New York City in his sale of April 1905 states that,

> "This excessively rare token was used before the adoption of the adhesive stamp, etc. and represented $84.00 tax, but was discontinued, etc."

Now, these statements are not correct, as I have absolute proof they were never used as stamps, not only from the Internal Revenue Department at Washington, but from old whiskey men in Cincinnati who tell me they have never seen such a piece, and they were positvely not used as stamps.

Hoping this explanation may suit your purpose as a matter of history in respect to the piece, and with kind regards, I am,

Y ours truly,

H. L. Eckel

THE EZEKIEL & BERNHEIM CO.
AUCTIONEERS
NO. 334 MAIN STREET. CINCINNATI, O. March 13th, 1906.

Mr. Howland Wood,

93 Perry St.,

Brookline, Mass.

Dear Sir:-

Your letter March 11th received and contents noted. In regard to writing up the Cincinnati Tax-Paying Piece, would say that my time is very much taken up, and it is impossible for me to devote that which is necessary to making up a good, readable article. I have given you all the information respecting the piece that I had. When Mr. James Murdock, Jr returns to the city I will interrogate him, and if I can find out anything else about it will let you hear from me.

Mr. John Stanton is a very old man and possibly does not remember distinctly very much regarding the war period, especially in respect to Sutlers Checks. About the middle of the war he sold out his business to Murdock & Spencer and went into another line, and they made most of the Sutlers Checks. Mr. Stanton has no books whatever to show what he made or for whom he made them. If you have any Sutlers Checks made by him it is a very easy matter to make comparisons and determine his work. The Sutlers Checks made by Murdock & Spencer, at least those I have come across, were usually stamped or incised and not coined. The reverses with their names on in a little ring were usually above the surface on most that I have seen.

I had a few of these things, but disposed of them in my first sale with Mr. Low more than a year ago. My acquaintance with sutlers checks is not as extensive as that of many other collectors, as they

never interested me much. A man by the name of Lanphear, as well as others in Cincinnati from 1861 to 1865 made sutlers checks, as this place seemed to be the headquarters for these things.

Mr. Murdock is a very old man and so is Mr. Spencer. They are both hard to catch at their places, and in my talks with them I have never been able to draw much out of them, and I hardly think they would take the trouble to write you what they know or at least what they do not remember. They have all promised me information from time to time, but don't seem to remember much of the war period and have no books or collections of their product to guide them in giving information that would be desirable to collectors.

When I have compiled my list of Cincinnati store cards and war tokens I will send you copy of same, and then if you have anything you do not care for I will buy it from you. None of them is of much value, still they are interesting in a historical sense. Should I run across anything respecting New England I will let you know about it.

Hoping to hear from you soon again, and with kind regards I am

Yours truly,

Hal Ezekiel